

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JODY J. CAVIS,	)	
	)	<b>CLC</b>
Petitioner,	)	
	)	
v.	)	Docket No. 1111-13S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

**ORDER**

On November 25, 2013, respondent filed a Request For Admissions pursuant to Rule 90 of the Tax Court Rules of Practice and Procedure. Upon review, the Court regards the Request For Admissions as inappropriate, if not abusive, and shall therefore relieve petitioner of the obligation to respond to it.

Respondent's aforementioned Request For Admissions consists of 3 numbered paragraphs. The first numbered paragraph is a venue statement, but venue is already established by the Petition filed January 14, 2013. The second numbered paragraph incorporates a copy of the December 12, 2012 notice of deficiency from which petitioner appealed to this Court, but a copy of such notice is already in the record by virtue of the parties' pleadings. The third numbered paragraph represents a conclusory statement that seeks petitioner's concession of the sole substantive issue in this case, an issue that petitioner clearly raises in paragraphs 5 and 6 of the Petition filed January 14, 2013.

Premises considered, it is hereby

**SERVED Nov 29 2013**

ORDERED that, on the Court's own motion, respondent's Request For Admissions, filed November 25, 2013, shall have no force and effect, and petitioner shall not be required to answer or otherwise respond to it.

**(Signed) Robert N. Armen, Jr.**  
**Special Trial Judge**

Dated: Washington, D.C.  
November 29, 2013